

Accounting

Overview

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Definitions

The following terms are found in this chapter.

- **Budget and Reporting (B&R) classification** is the coding structure used by all DOE integrated contractors, including the Laboratory. The B&R code is a nine-digit number, with the first eight digits subdivided into two-digit increments. Each set of two digits defines DOE programs at hierarchical levels. The B&R is used in the reporting of obligations, costs, and revenues and for the controlling and measuring of actual versus budgeted costs.
- **Budget and Reporting (B&R) recast** -is a sponsor-requested restructure of the B&R classification structure.
- **Budget control**, for DOE programs, refers to the lowest (i.e., ninth-digit) level of the B&R structure and is defined as the point at which DOE establishes budget control for costs. Exceptions include the environmental programs, for which the control level may be lower, and (typically) Work for Others, which are at the funding document level.
- **Business Operations Division (BUS) personnel** refers to UC and contractor employees of BUS Division.
- **Business Team Leader (BTL)** is the BUS Division team leader responsible for coordinating the activities of a business team assigned to an internal customer division or program office.
- **Co-sponsored projects or multiple-funded projects** are projects with a single scope of work funded from multiple elements of the B&R structure.

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Overview, Continued

Definitions, continued

- **Cost center** refers to the code that specifies which organization (or *who*) is incurring costs. A single organization may have multiple cost centers, each of which accumulates a specific type of costs. The Laboratory further subdivides activities in the B&R structure through the use of program codes. Laboratory budgets are established at the program code level, providing an internal control level for costs. Cost accounts and work packages represent subsets of program codes and are used for capturing costs at a lower level of detail than is provided in the program code structure to satisfy either project management or functional cost objectives.
- **Cost code** is the combination of codes (cost center, program code, cost account, work package, and financial account) that classifies financial transactions for reporting purposes.
- **Cost correction** refers to the procedure used to transfer costs between cost codes.
- **Feeder system** is a sub-ledger system that feeds costs to the General Ledger at a pre-defined level of detail. Each feeder system is uniquely identified with a **feeder ID** in the Financial Management Information System (FMIS).
- **Final cost objective** is the cost accumulation point at which budget control is contractually established. The B&R-9 is the final cost objective for DOE work and the funding document is the final cost objective for “other” sponsor funding.
- **Financial account** refers to the classification of specific costs based upon their type and identifies what is being costed. Financial account corrections are made by BUS-1.
- **Financial analyst** is generally a BUS Division employee who is responsible for providing guidance and expertise related to financial functions and for upholding financial policies.
- **Line manager** refers to the group leader, center leader, or office manager responsible for assigning resources to and authorizing expenditures of funds against programs for which work in his or her organization has been authorized by program management.

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Overview, Continued

Definitions, continued

- **Project** is a task or activity performed as part of a program.
 - **Program director** is the manager of a program office.
 - **Program manager** refers to the individual responsible for managing the overall program scope, schedule, and budget.
 - **Program redirection** is a sponsor- or program office-requested restructure of the program code and/or program management structure.
 - **Project leader** is the individual responsible for managing project scope, schedule, and budget.
 - **Reorganization** refers to the restructure of a line organization.
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